



Business Occupation Tax Return

20__ New Business

City of Johns Creek
Revenue
12000 Findley Road, Suite 400
Johns Creek, Georgia 30097
(678) 512-3200
www.johnscreekga.gov

THE BUSINESS OCCUPATION TAX IS DUE WITHIN 30 DAYS OF COMMENCING BUSINESS IN THE CITY

BUSINESS NAME & LOCATION INFORMATION				CONTROL NUMBER: <i>(assigned by the City)</i>		LICENSE NUMBER: <i>(assigned by the City)</i>	
a. BUSINESS NAME/DBA				WEBSITE ADDRESS			
b. LOCATION ADDRESS		SUITE/UNIT	CITY	ST	ZIP CODE	PHONE	
c. MAILING ADDRESS		MAIL SUITE/UNIT	MAIL CITY	MAIL ST	MAIL ZIP CODE	ATTENTION TO	
d. TYPE OF OWNERSHIP (check one) <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Foreign Corporation <input type="checkbox"/> Other: _____					FEDERAL ID (FEIN) OR SSN (Sole Proprietor)		
e. CORPORATE/OWNER NAME*		ADDRESS	SUITE/UNIT	CITY	ST	ZIP CODE	
* Corporations and partnerships must provide the name of all officers or partners, their titles, resident addresses and phone numbers on the space provided on the instructions for this return.							
f. DATE BUSINESS COMMENCED IN JOHNS CREEK		g. PRACTITIONERS OF PROFESSIONS: Are you a practitioner of a profession electing to pay the \$400 flat fee? <i>(see instructions for details)</i> <input type="checkbox"/> Yes or <input type="checkbox"/> No <i>If yes, please submit a copy of your State license with this return.</i>					
h. IS THIS BUSINESS REQUIRED BY THE STATE OF GEORGIA TO HAVE A STATE LICENSE? <input type="checkbox"/> Yes or <input type="checkbox"/> No <i>If yes, please submit a copy of all State licenses associated with this business, including all practitioners' licenses.</i>				i. IS THIS A SEXUALLY ORIENTED BUSINESS OR OTHER BUSINESS SUBJECT TO FURTHER BUSINESS LICENSE OR PERMIT REQUIREMENTS BY THE CITY OF JOHNS CREEK CODE? <input type="checkbox"/> Yes or <input type="checkbox"/> No <i>If yes, please specify type: _____</i>			
j. IS THIS BUSINESS A HOME-BASED OCCUPATION? (Check One) <input type="checkbox"/> Yes or <input type="checkbox"/> No <i>If yes, read the following acknowledgement and initial on the line provided.</i> As an applicant for a home-based occupation tax certificate, I have received a copy of Article 4.12 of the City of Johns Creek Zoning Ordinance entitled "Home Occupation." I have read and understand these provisions and understand I must comply with this section and all sections of the Johns Creek Zoning Ordinance and all other codes and ordinances as established by Mayor and City Council. I understand that failure to adhere to these regulations may result in revocation of the occupation tax certificate. Initial: _____							
k. INDUSTRY DESCRIPTION – <i>brief description of primary business activity</i>			NAICS CODE	FEE CLASS	TAX RATE	GEORGIA SALES TAX ID NUMBER	
Calculation to Determine Estimated Taxable Gross Receipts			20__		Occupation Tax Calculation		
1. Estimated gross receipts for calendar year			\$		4. Multiply line 3 by the tax rate		
2. Allowable deductions included in item 1					5. Flat rate		
A. Sales, use or excise taxes			\$		6. Estimated # of employees for calendar year <i>(minimum of 1)</i>		
B. Sales returns and allowances			\$		7. Multiply line 6 by \$13 per employee		
C. Inter-organizational sales			\$		8. Administrative fee		
D. Payments to subcontractors or independent agents			\$		9. Subtotal occupation tax due – add lines 4, 5, 7 and 8		
E. Governmental and foundation grants or charitable contributions			\$		10. Late filing – If return is filed after 30 days from start of business in City, add penalty and interest		
F. Out of state sales			\$		a. Penalty – 10% of line 9		
G. Standard deduction			\$ 20,000.00		b. Interest – 1.5% of line 9 per month		
H. Total estimated allowable deductions - total of 2A through 2G			\$		11. Zoning Verification – add \$30.00 for commercial locations only		
3. Estimated taxable gross receipts – line 1 minus line 2H <i>(enter 0 if amount is negative)</i>			\$		– home occupations must sign acknowledgement above		
					12. TOTAL DUE & PAYABLE - add lines 9, 10a, 10b and 11		
					• <i>Make Checks Payable to the City of Johns Creek</i>		
l. I hereby certify under penalty of perjury, that statements made herein are to the best of my knowledge true & correct.							
Print Name: _____		Title: _____		Signature: _____		Date: _____	
DL/ID # & State Issued: _____		Date of Birth: _____		Phone: _____		Email: _____	

STAFF USE: REVENUE: Initials: _____ Amount Due: _____ Amount Paid: _____ Balance Due: _____ Receipt #: _____ R100 (1/10/10)

ZONING: Property Zoned: _____ Use allowed in zoning district? ____ Yes or ____ No Reviewed by: _____ Date: _____



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TAX RETURN MUST BE COMPLETED IN FULL AND PAYMENT OF ALL TAXES AND FEES MUST BE REMITTED TO THE CITY WITHIN 30 DAYS OF COMMENCING BUSINESS IN THE CITY. Penalty and interest will apply to all returns remitted later than 90 days after the commencement of business in the City of Johns Creek.

Upon fulfilling the City's requirements for an occupation tax certificate, the City will issue a certificate that shall be available for inspection by the City and may be posted at the location listed on the certificate. Renewals are due by January 1st each year and shall be delinquent after March 31st.

Practitioners of Professions – Practitioners of professions may elect to pay a flat fee of \$400.00 per practitioner or compute their fee using the gross receipts method and appropriate fee class. Practitioners electing to pay the flat fee of \$400.00 per practitioner must complete a separate application per practitioner and are NOT required to complete the calculation portion of the occupation tax return. Additional \$30.00 zoning verification is required for commercial locations and signed home occupation acknowledgement on the return is required for home-based locations.

Insurers – State of Georgia licensed insurers are not subject to the City's business occupation tax, but do need to complete the insurer license application (Form R103) and submit to the Revenue Division with full payment of fees.

Enter the name of all officers or partners, their titles, resident addresses and phone numbers in the table below, as directed on the tax return.

OFFICER OR PARTNER INFORMATION	
(1) Officer/Partner:	
Title:	Phone:
Resident Address:	
(2) Officer/Partner:	
Title:	Phone:
Resident Address:	
(3) Officer/Partner:	
Title:	Phone:
Resident Address:	
(4) Officer/Partner:	
Title:	Phone:
Resident Address:	

INSTRUCTIONS FOR CALCULATION OF OCCUPATION TAX

Line 1 - Enter the total estimated gross receipts (gross revenue) of the business for the calendar year including without being limited to total income without deduction for the cost of goods sold or expenses incurred, gain from the trading in stocks, bonds, capital assets, or instruments of indebtedness, proceeds from fees charged for services rendered, and proceeds from rent, interest, royalty, or divided income.

Line 2A - Enter the estimated sales, use and excise taxes that will be collected and remitted to government agencies.

- Line 2B -** Enter the estimated sales returns, allowances, and discounts for the calendar year.
- Line 2C -** Enter the estimated interorganizational sales or transfers between or among the units of a parent-subsidiary controlled group of corporations, as defined by 26 U.S.C. Section 1563(a)(1), between or among the units of a brother-sister controlled group of corporations, as defined by 26 U.S.C. Section 1563(a)(2), between or among a parent corporation, wholly owned subsidiaries of such parent corporation, and any corporation in which such parent corporation or one or more of its wholly owned subsidiaries owns stock possessing at least 30% of the total value of shares of all classes of stock of such partially owned corporation, or between or among wholly owned partnerships or other wholly owned entities for the calendar year.
- Line 2D -** Enter the estimated calendar year payments made to subcontractors or independent agents for services that contributed to the overall gross receipts. Attach a separate sheet with name, address, phone number and amount estimated to be paid.
- Line 2E -** Enter the estimated calendar year governmental and foundation grants, charitable contributions, or the interest income derived from such funds, received by a nonprofit organization which employs salaried practitioners otherwise covered by the City Code, if such funds constitute 80% or more of the organization's receipts.
- Line 2F -** Enter the estimated calendar year proceeds from sales of goods or services which are delivered to or received by customers who are outside the state at the time of delivery or receipt.
- Line 2G -** This is the standard deduction for the first \$20,000 in gross receipts.
- Line 2H -** Enter the total of lines 2A through 2G to determine the total allowable deductions from the gross receipts.
- Line 3 -** Enter the difference between lines 1 and 2H to determine the estimated taxable gross receipts.
- Line 4 -** Enter the gross receipts tax by multiplying line 3 by the tax rate assigned to the business industry. *Contact the Revenue Division for your appropriate tax rate at (678) 512-3200 or by email at revenue@johnscreekga.gov.*
- Line 5 -** This is the flat rate for the first \$20,000 in gross receipts.
- Line 6 -** Enter the estimated number of employees for the calendar year (minimum of 1 employee).
- Line 7 -** Enter the per employee tax by multiplying line 6 by \$13.
- Line 8 -** This is the non-refundable administrative fee.
- Line 9 -** Enter the total of lines 4, 5, 7 and 8.
- Line 10a -** If your return is filed after the due date, enter 10% of line 9.
- Line 10b -** If your return is filed after the due date, enter 1.5% of line 9 for every month past due.
- Line 11 -** Enter \$30.00 if this business is located on commercial property.
- Line 12 -** Enter the total of lines 9, 10a, 10b and 11.

*** Sign the tax return and make check or money order payable to the City of Johns Creek. Visa or MasterCard are accepted in person at City Hall.**

Note: Please make a copy of the occupation tax return for your records.



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Affidavit Verifying Lawful Presence Within the United States

I, (print name) _____, swear or affirm under penalty of perjury that (check one):

- ☐ I am a United States citizen.
- ☐ I am a legal permanent resident of the United States.
- ☐ I am a qualified alien or nonimmigrant under the Federal Immigration and Nationality Act 18 years of age or older lawfully present in the United States.

Alien Registration Number: _____

I am applying for the following public benefit (check one):

- ☐ Alcoholic Beverage License for _____
Print Business Name
- ☐ Alcohol Employee Pouring Permit
- ☐ Occupation Tax Certificate _____
Print Business Name
- ☐ Door-to-Door Salesmen/Solicitors Permit
- ☐ Other: _____
Public Benefit Name of Business (if applicable)

I understand that this sworn statement is required by law because I have applied for a public benefit. I understand that state law requires me to provide proof that I am lawfully present in the United States prior to receipt of this public benefit. I further acknowledge that knowingly and willfully making a false, fictitious, or fraudulent statement of representation in this affidavit shall be guilty of a violation of Code Section 16-10-20 of the Official Code of Georgia.

Print Name of Applicant

Position Title (if applicable)

Signature of Applicant

Date

Subscribed and sworn to before me on

this the _____ day of _____, 20_____.

(Clerk/Notary Public)

My commission expires: _____